

MISSISSIPPI STATE TAX COMMISSION
BASIC CLASSIFICATION OF SALES BY INDUSTRY GROUP
FISCAL YEAR ENDING JUNE 30, 2001

| <u>INDUSTRY GROUP</u> | <u>Number of Taxpayers</u> | <u>Gross Tax Collections</u> | <u>Gross Indicated Sales</u> |
|--|---------------------------------------|---|---|
| AUTOMOTIVE | | | |
| Motor Vehicle - New Cars | 398 | \$5,621,827 | \$187,394,609 |
| Motor Vehicle - Used Cars | 2,604 | 9,936,092 | 331,203,720 |
| Auto Repair - New Car Dealers | | 198,869,787 | 3,839,515,665 |
| Auto Parts, Tires, and Accessories | 2,228 | 43,895,084 | 637,578,201 |
| Gasoline Service Stations | 834 | 14,995,999 | 214,235,730 |
| Motorcycle Dealers and Repair | 151 | 4,743,580 | 67,765,355 |
| Automotive Related, NEC | 358 | 5,130,900 | 73,303,257 |
| Trailer Dealers | 455 | 3,329,463 | 47,567,103 |
| Aircraft Dealers | 117 | 73,106 | 2,436,858 |
| Automotive Parking Lots and Garages | 45 | 563,264 | 8,056,599 |
| Automotive Repair Shops | 3,706 | 30,052,801 | 431,447,419 |
| Car Washes | 224 | 482,100 | 6,887,143 |
| Total Automotive | 11,120 | 317,694,003 | 5,847,391,659 |
| MACHINERY, EQUIPMENT & SUPPLIES | | | |
| Industrial Fuel by Other Than Utilities | | \$65,444 | \$4,362,914 |
| Industrial Equipment and Supplies | 1,119 | 15,782,148 | 230,148,597 |
| Manufacturing Machinery | | 5,386,869 | 359,124,801 |
| Marine Equipment and Supplies | 119 | 2,164,887 | 30,926,932 |
| Oil Field Equipment and Supplies | 213 | 6,726,546 | 96,093,421 |
| Road and Construction Equipment and Supplies | 113 | 5,935,333 | 84,790,694 |
| Communication Equipment | 1,172 | 31,922,805 | 456,048,949 |
| Professional Hospital | 370 | 11,261,150 | 160,879,497 |
| Computer Equipment, Supplies and Repair | 1,377 | 13,988,927 | 199,842,273 |
| Farm Equipment | 427 | 23,429,305 | 430,650,782 |
| Farm Tractors | | 862,579 | 86,257,895 |
| Welding and General Repair | 933 | 4,714,783 | 67,353,977 |
| Total Machinery, Equipment & Supplies | 5,843 | \$122,240,776 | \$2,206,480,732 |
| FOOD AND BEVERAGE | | | |
| Grocery Stores - General | 1,133 | \$147,891,056 | \$2,129,545,208 |
| Quick Stop Grocery Stores | 4,265 | 89,645,654 | 1,280,662,326 |
| Meat, Poultry, and Fish Products | 285 | 2,008,812 | 28,697,502 |
| Specialty Food Related | 1,095 | 17,925,769 | 256,087,617 |
| Restaurants and Cafes - Nonalcoholic | 4,021 | 101,078,853 | 1,444,049,483 |
| Restaurants and Cafes - Alcoholic | 1,351 | 39,104,284 | 558,655,941 |
| Concessions, Quick Food, Ice Cream Parlors | 1,191 | 13,159,553 | 187,993,425 |
| Liquor Stores - Bars Only | 130 | 17,116,870 | 253,331,619 |
| Liquor Stores - Package Stores | 467 | 11,473,975 | 163,913,768 |
| Beer Parlors | 1,202 | 3,939,325 | 56,276,021 |
| Total Food and Beverage | 15,140 | \$443,344,151 | \$6,359,212,910 |
| FURNITURE | | | |
| Furniture Stores | 1,124 | \$28,530,177 | \$408,460,563 |
| Appliance Stores | 889 | 10,378,688 | 148,270,499 |
| Music Stores | 195 | 3,502,044 | 50,031,828 |
| Business Furniture, Equipment, and Supplies | 400 | 8,653,253 | 123,642,806 |
| Furniture Repair Shops | 277 | 1,195,137 | 17,073,363 |
| Total Furniture | 2,885 | \$52,259,299 | \$747,479,059 |
| GENERAL MERCHANDISE | | | |
| Department Stores | 1,207 | \$305,535,755 | \$4,365,219,903 |
| Automatic Merchandising | 381 | 4,597,189 | 57,464,866 |
| Direct Selling | 373 | 2,593,890 | 37,116,495 |
| General Merchandise, NEC | 644 | 19,040,568 | 272,010,307 |
| Men and Boys Clothing and Furniture | 222 | 8,409,520 | 120,135,875 |
| Ladies Ready - to - Wear Stores | 719 | 16,875,530 | 241,082,302 |
| Children's and Infant's Apparel | 109 | 1,201,644 | 17,166,326 |
| Shoe Stores | 321 | 11,148,258 | 159,268,461 |
| Apparel and Accessories | 1,000 | 15,743,934 | 224,916,969 |
| Total General Merchandise | 4,976 | \$385,146,288 | \$5,494,381,504 |

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| <u>INDUSTRY GROUP</u> | <u>Number of Taxpayers</u> | <u>Gross Tax Collections</u> | <u>Gross Indicated Sales</u> |
|---|---------------------------------------|---|---|
| LUMBER AND BUILDING MATERIALS | | | |
| Lumber and Other Building Materials | 1,810 | \$81,294,340 | \$1,175,272,763 |
| Saw Mills and Wood Preserving | 67 | 485,826 | 6,940,359 |
| Plumbing, Heating, and Air Conditioning | 1,307 | 13,478,073 | 192,543,703 |
| Electrical Work | 286 | 9,328,122 | 144,733,193 |
| Hardware Stores | 246 | 3,819,293 | 63,655,012 |
| Tin, Sheet Metal, and Steel (Inc. Fabricated Metal Prod.) | 364 | 3,235,745 | 46,224,883 |
| Fence Dealers | 117 | 974,049 | 13,915,908 |
| Tile Setting | 43 | 423,569 | 6,050,980 |
| Neon and Other Signs | 195 | 1,186,985 | 16,959,385 |
| Building Materials - Hardware | 785 | 14,156,785 | 202,251,463 |
| Monuments and Tombstones | 154 | 1,388,569 | 19,881,599 |
| Total Lumber and Building Materials | 5,374 | \$129,771,356 | \$1,888,429,248 |
| MISCELLANEOUS RETAIL | | | |
| Agricultural Services | 39 | \$167,011 | \$2,392,077 |
| Mining - Metal | 2 | 58,373 | 834,695 |
| Mining - Sand and Gravel | 224 | 2,180,172 | 34,409,802 |
| Drug Stores | 682 | 13,332,311 | 190,461,393 |
| Medical and Dental | 348 | 1,417,078 | 23,618,012 |
| Antique and Secondhand Stores | 1,303 | 4,780,976 | 68,346,914 |
| Book and Stationery Stores | 801 | 17,995,837 | 259,584,166 |
| Sporting Goods and Bicycle | 848 | 11,808,222 | 168,691,767 |
| Farm and Garden Supply | 676 | 8,205,427 | 117,741,408 |
| Jewelry Stores | 577 | 8,428,315 | 120,404,381 |
| Fuel and Ice Dealers | 237 | 5,538,083 | 86,172,313 |
| Miscellaneous Retail, NEC | 10,664 | 117,355,417 | 1,691,328,230 |
| Florists | 1,282 | 7,027,243 | 100,403,066 |
| Cigar Stores and Stands | 140 | 5,192,592 | 74,179,817 |
| Camera and Photographic Supplies | 647 | 4,072,763 | 58,182,263 |
| Gift, Novelty, and Souvenir Shops | 2,008 | 10,703,024 | 152,922,698 |
| Printing and Publishing | 503 | 4,046,349 | 67,439,276 |
| Sales to Electric Power Associations | 0 | 368,058 | 36,805,822 |
| Advertising Specialties and Supplies | 114 | 934,537 | 13,371,103 |
| Total Miscellaneous Retail | 21,095 | \$223,611,788 | \$3,267,289,203 |
| MISCELLANEOUS SERVICES | | | |
| Cotton Ginning | 5 | \$2 | \$225 |
| Oil and Gas Field Services | 389 | 10,382,899 | 149,251,083 |
| Burglar and Fire Alarms | 223 | 2,522,671 | 36,038,807 |
| Public Warehousing | 49 | 836,487 | 11,985,476 |
| Marina Services | 51 | 674,898 | 9,641,387 |
| Fixed Facilities, Air Transport | 10 | 64,319 | 931,842 |
| TV Cable Service | 77 | 18,356,468 | 263,218,718 |
| Phone Answering Service | 143 | 2,923,438 | 41,764,228 |
| Insurance Carriers | 0 | 41,831 | 597,586 |
| Hotels, Courts, and Motels | 969 | 30,579,624 | 436,860,566 |
| Trailer Parks | 20 | 324,470 | 4,635,281 |
| Laundries, Dry Cleaning | 506 | 7,246,730 | 103,532,897 |
| Shoe Repair Shops | 52 | 276,415 | 3,948,778 |
| Exterminating Services | 299 | 3,516,000 | 50,228,556 |
| Renting and Leasing - Non-transportation Equipment | 1,479 | 30,196,941 | 431,400,091 |
| Renting and Leasing - Transportation Equipment | 445 | 3,960,198 | 56,574,394 |
| Public Golf Courses | 45 | 790,464 | 11,292,330 |
| Medical and Other Health | 266 | 3,502,627 | 50,268,542 |
| Miscellaneous Services | 519 | 2,292,799 | 32,800,165 |
| Total Miscellaneous Services | 5,547 | \$118,489,281 | \$1,694,970,952 |
| WHOLESALE | | | |
| Soft Drinks | 41 | | |
| Petroleum Bulk Stations | | \$2,353 | \$33,611 |
| Beer* | 51 | 28,114,404 | 468,574,335 |
| Distilled Alcoholic Beverage* | 5 | 12,724,201 | 212,070,445 |
| Total Wholesale | 97 | \$40,840,958 | \$680,678,391 |

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FISCAL YEAR ENDING JUNE 30, 2001

| <u>INDUSTRY GROUP</u> | <u>Number of Taxpayers</u> | <u>Gross Tax Collections</u> | <u>Gross Indicated Sales</u> |
|---|---------------------------------------|---|---|
| PUBLIC UTILITY | | | |
| Railroad Transportation | 7 | \$114,098 | \$1,629,974 |
| Intracity Bus Line | 1 | 39,740 | 567,714 |
| Trucking - Local and Long Distance | 20 | 279,817 | 3,997,388 |
| Water Transportation | 2 | 54,896 | 784,224 |
| Air Transportation | 11 | 7,412 | 105,885 |
| Transport Services (Including Pipeline) | 3 | 104 | 1,486 |
| Telephone and Telegraph | 228 | 110,254,238 | 1,607,900,470 |
| Electric Company and Systems | 15 | 27,929,576 | 398,993,541 |
| Electric Power Associations - Sales | 25 | 9,754,847 | 139,536,126 |
| City Electric Systems | 9 | 935,800 | 13,368,562 |
| Gas Transportation and Distribution | 28 | 6,909,373 | 98,705,236 |
| City Gas Systems | 5 | 156,371 | 2,233,867 |
| Combination Utility Company | 24 | 330,832 | 4,726,170 |
| City Combined Companies | 88 | 4,400,187 | 62,859,749 |
| Water Supply | 556 | 2,395,994 | 34,232,034 |
| Industrial Fuel by Utilities | 0 | 11,097,255 | 739,817,359 |
| Electric Power Associations - Purchases | 0 | 2,628 | 262,773 |
| Total Public Utilities | 1,022 | \$174,663,168 | \$3,109,722,558 |
| CONTRACTING | | | |
| Drilling Oil and Gas Wells | 47 | \$4,022,556 | \$114,930,056 |
| General Building Contractors | 1,725 | 61,607,237 | 1,760,204,996 |
| Heavy Construction Contractors | 1,886 | 40,473,991 | 1,156,398,575 |
| Mechanical Contractors | 1,137 | 11,422,410 | 326,354,237 |
| Electrical Contractors | 960 | 8,959,905 | 255,997,017 |
| Insulation Contractors | 305 | 2,262,617 | 64,646,140 |
| Elevator or Escalator Service | 13 | 57,350 | 1,638,560 |
| Water Well Drilling | 90 | 1,110,015 | 15,857,335 |
| Excavating, Grading, and Landscaping | 1,284 | 13,550,187 | 212,383,520 |
| Total Contracting | 7,447 | \$143,466,268 | \$3,908,410,436 |
| RECREATION | | | |
| Motion Picture Shows | 54 | \$2,695,494 | \$38,507,019 |
| Nightclubs, Dance, Etc. | 52 | 64,631 | 923,306 |
| Bowling, Billiards, and Pool | 79 | 967,584 | 13,822,618 |
| Skating Rinks | 36 | 268,605 | 3,837,212 |
| Parks, Etc. | 125 | 2,133,180 | 30,473,965 |
| Race Tracks | 16 | 95,006 | 1,357,229 |
| College Athletics | 10 | 908,663 | 12,980,882 |
| Botanical Gardens, Zoos, Aquariums | 9 | 179,498 | 2,610,059 |
| Museums | 2 | 100,013 | 1,428,757 |
| Total Recreation | 383 | \$7,412,674 | \$105,941,047 |
| GRAND TOTAL | 80,929 | \$2,158,940,010 | \$35,310,387,699 |

*Total gross collections are overstated by these wholesale amounts since they are included at the point of retail sales.